

1 AN ACT in relation to taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Section 16-180 as follows:

6 (35 ILCS 200/16-180)

7 Sec. 16-180. Procedure for determination of correct
8 assessment. The Property Tax Appeal Board shall establish by
9 rules an informal procedure for the determination of the
10 correct assessment of property which is the subject of an
11 appeal. The procedure, to the extent that the Board
12 considers practicable, shall eliminate formal rules of
13 pleading, practice and evidence, and except for any
14 reasonable filing fee determined by the Board, may provide
15 that costs shall be in the discretion of the Board. A copy of
16 the appellant's petition shall be mailed by the clerk of the
17 Property Tax Appeal Board to the board of review ~~or board of~~
18 ~~appeals~~ whose decision is being appealed. In all cases where
19 a change in assessed valuation of \$100,000 or more is sought,
20 the board of review ~~or board of appeals~~ shall serve a copy of
21 the petition on all taxing districts as shown on the last
22 available tax bill. The chairman of the Property Tax Appeal
23 Board shall provide for the speedy hearing of all such
24 appeals. Each appeal shall be limited to the grounds listed
25 in the petition filed with the Property Tax Appeal Board.

26 All appeals shall be considered de novo. Where no complaint
27 has been made to the board of review of the county where the
28 property is located and the appeal is based solely on the
29 effect of an equalizing factor assigned to all property or to
30 a class of property by the board of review, the Property Tax
31 Appeal Board shall not grant a reduction in assessment

1 greater than the amount that was added as the result of the
2 equalizing factor.

3 (Source: P.A. 88-455; 89-671, eff. 8-14-96.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.